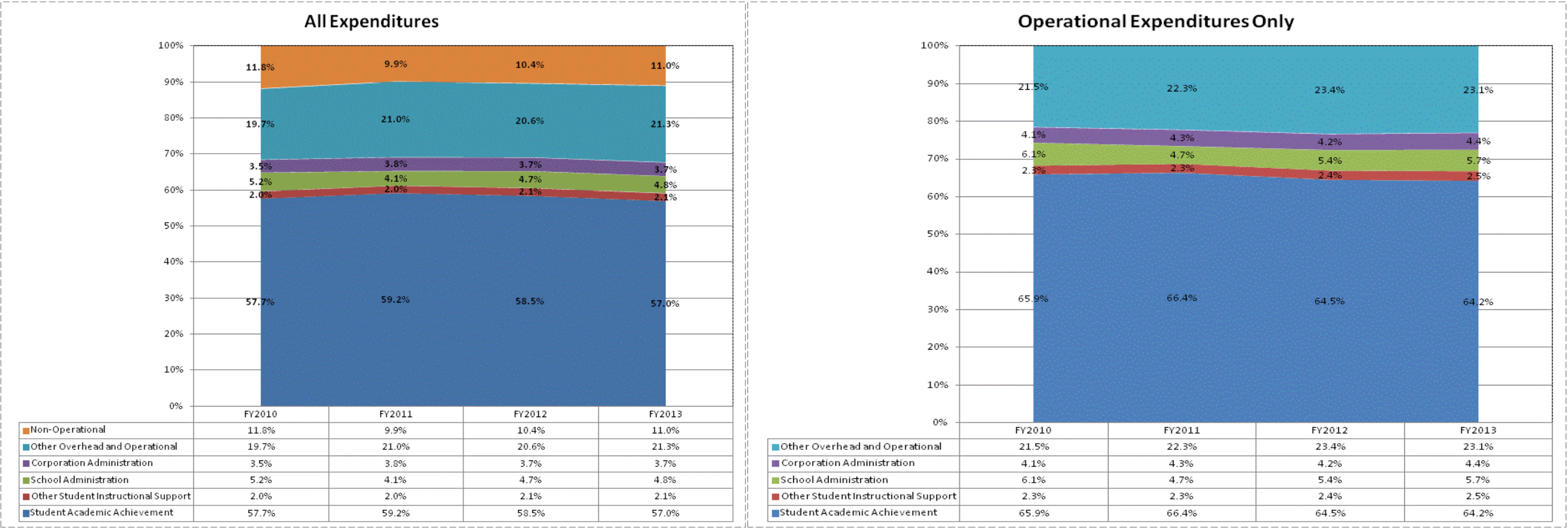


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern-Jefferson Co Con (4000)

Southwestern-Jefferson Co Con (4000)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$8,827,714	62.0%	\$8,430,305	55.3%	\$7,527,337	58.5%	\$7,535,504	57.0%
Student Instructional Support	\$833,890	5.9%	\$990,002	6.5%	\$883,536	6.9%	\$916,336	6.9%
Overhead and Operational	\$3,431,846	24.1%	\$3,612,372	23.7%	\$3,131,901	24.3%	\$3,316,047	25.1%
Nonoperational	\$1,152,344	8.1%	\$2,219,168	14.6%	\$1,335,393	10.4%	\$1,456,462	11.0%
Grand Total	\$14,245,794		\$15,251,847		\$12,878,167		\$13,224,348	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	67.8%	61.8%	65.3%	63.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern-Jefferson Co Con (4000)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$1,565	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$162,572	\$209,483	\$190,078	N/A	17%	-9%
11100 Regular Programs; Elementary	\$2,382,445	\$2,816,677	\$2,468,341	\$2,532,870	6%	-10%	3%
11200 Regular Programs; Middle/Junior High	\$0	\$1,211,389	\$980,278	\$1,087,852	N/A	-10%	11%
11300 Regular Programs; High School	\$1,971,347	\$1,649,740	\$1,542,128	\$1,482,410	-25%	-10%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$93,963	\$85,495	\$47,486	N/A	-49%	-44%
11420 Vocational Education; Agriculture B	\$55,953	\$71,659	\$74,393	\$80,410	44%	12%	8%
11460 Vocational Education; Occupational Home Economics	\$88,648	\$82,558	\$87,003	\$6,415	-93%	-92%	-93%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$3,077	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$23,356	\$19,782	\$13,520	N/A	-42%	-32%
12110 Gifted And Talented; Gifted and Talented	\$13,168	\$16,975	\$25,896	\$15,743	20%	-7%	-39%
12210 Mental Disabilities; Mild Mental Disabilities	\$118,096	\$126,378	\$112,478	\$157,432	33%	25%	40%
12350 Physical Impairment; Homebound	\$11,156	\$18,575	\$5,648	\$2,792	-75%	-85%	-51%
12510 Culturally Different; Communication Disorders	\$91,262	\$112,761	\$87,786	\$131,213	44%	16%	49%
12520 Culturally Different; Compensatory	\$0	\$0	\$256	\$0	N/A	N/A	-100%
12610 Learning Disability	\$204,358	\$352,757	\$284,345	\$271,038	33%	-23%	-5%
12710 Equal Opportunity At Risk	\$23,067	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$3,608	\$0	\$0	\$0	-100%	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,562	\$2,959	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$3,808	\$0	\$4,000	\$0	-100%	N/A	-100%
14300 Summer School Programs; High School	\$32,991	\$11,250	\$7,429	\$14,103	-57%	25%	90%
16100 Remediation Testing	\$52,329	\$88,986	\$66,129	\$45,813	-12%	-49%	-31%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$133,720	\$131,530	\$159,899	\$151,136	13%	15%	-5%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$367,102	\$530,196	\$562,193	\$473,581	29%	-11%	-16%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$9,320	N/A	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,337	\$238,162	\$64,477	\$38,239	187%	-84%	-41%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,665	\$0	\$1,030	N/A	-61%	N/A
22210 Library/Media Services; Service Area Direction	\$0	\$8,293	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$155,453	\$216,663	\$209,866	\$222,948	43%	3%	6%
22230 Library/Media Services; Audiovisual	\$6,567	\$7,024	\$596	\$2,002	-70%	-71%	236%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$120,900	N/A	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$889	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$52,818	\$107,242	\$116,387	\$133,829	153%	25%	15%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$27,024	\$0	N/A	N/A	-100%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$8,904	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$95,370	\$191,018	\$175,668	\$201,516	111%	5%	15%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$1,428	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$8,645	\$10,036	N/A	N/A	16%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$169,456	\$140,448	\$123,869	\$72,625	-57%	-48%	-41%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$4,064	\$7,269	N/A	N/A	79%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$11,427	\$13,777	\$0	N/A	-100%	-100%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$10,005	\$5	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$305,374	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,363,891	\$8,430,305	\$7,527,337	\$7,535,504	18%	-11%	0%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$346	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$300	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern-Jefferson Co Con (4000)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21130 Attendance and Social Work Services; Social Work Services	\$41,970	\$23,716	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$103,902	\$212,345	\$223,646	\$225,418	117%	6%	1%
21340 Health Services; Nurse Services	\$58,274	\$50,546	\$49,839	\$56,020	-4%	11%	12%
21390 Health Services; Other Health Services	\$405	\$0	\$0	\$0	-100%	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$2,410	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$500,561	\$700,985	\$610,051	\$634,552	27%	-9%	4%
Student Instructional Support Total	\$705,411	\$990,002	\$883,536	\$916,336	30%	-7%	4%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$30,315	\$29,211	\$14,321	\$19,012	-37%	-35%	33%
23150 Board of Education; Legal Services	\$805	\$5,708	\$0	\$3,249	303%	-43%	N/A
23160 Board of Education; Promotion Expenses	\$4,460	\$2,416	\$156	\$3,668	-18%	52%	> 500%
23190 Board of Education; Other Governing Body Services	\$0	\$1,072	\$0	\$50	N/A	-95%	N/A
23210 Executive Administration; Office of The Superintendent	\$259,409	\$397,112	\$378,872	\$386,824	49%	-3%	2%
23220 Executive Administration; Community Relations	\$3,102	\$9,870	\$6,155	\$4,936	59%	-50%	-20%
23230 Executive Administration; Staff Relations and Negotiations	\$11,151	\$10,276	\$0	\$1,705	-85%	-83%	N/A
23290 Executive Administration; Other Executive Administration Services	\$3,846	\$99,878	\$73,225	\$66,461	> 500%	-33%	-9%
25191 Other Fiscal Services; Refund of Revenue	\$8,201	\$0	\$1,097	\$1,535	-81%	N/A	40%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$302	\$429	\$4,483	\$4,211	> 500%	> 500%	-6%
25196 Other Fiscal Services; Cash Change	\$1,300	\$2,562	\$1,237	\$882	-32%	-66%	-29%
25199 Other Fiscal Services; Other	\$0	\$1,800	\$0	\$0	N/A	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$1,300	\$613	\$130	\$1,182	-9%	93%	> 500%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$806,282	\$1,009,019	\$953,470	\$791,679	-2%	-22%	-17%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,836	\$2,415	\$58	\$0	-100%	-100%	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,678	\$348	\$5,881	\$4,399	-90%	> 500%	-25%
26499 2007 Account Code - Other	\$219,261	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$968	\$18,412	\$1,762	\$5,475	466%	-70%	211%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$760	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$172,199	\$114,524	\$121,037	\$158,181	-8%	38%	31%
27010 Student Transportation; Service Area Direction	\$12,517	\$11,442	\$14,471	\$11,623	-7%	2%	-20%
27100 Student Transportation; Vehicle Operation	\$231,489	\$333,586	\$345,259	\$375,022	62%	12%	9%
27200 Student Transportation; Monitoring Services	\$41,943	\$51,111	\$48,100	\$52,433	25%	3%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,279	\$98,175	\$110,290	\$129,410	67%	32%	17%
27400 Student Transportation; Purchase of School Buses	\$181,398	\$202,989	\$0	\$246,597	36%	21%	N/A
27500 Student Transportation; Insurance on Buses	\$575	\$409	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$552,576	\$576,366	\$415,810	\$405,210	-27%	-30%	-3%
27900 Student Transportation; Other Student Transportation Services	\$12,060	\$10,056	\$4,133	\$5,242	-57%	-48%	27%
27910 Student Transportation; Bus Driver Training	\$2,875	\$2,504	\$3,103	\$2,719	-5%	9%	-12%
31100 Food Services Operations; Service Area Direction	\$905	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$267,927	\$323,160	\$336,158	\$325,828	22%	1%	-3%
31400 Food Services Operations; Food Purchases	\$199,365	\$285,701	\$263,567	\$272,671	37%	-5%	3%
31900 Other Food Services	\$50,248	\$10,449	\$29,126	\$35,844	-29%	243%	23%
Overhead and Operational Total	\$3,200,574	\$3,612,372	\$3,131,901	\$3,316,047	4%	-8%	6%

Nonoperational

33100 Community Service Operations; Direction of Community Services	\$100	\$868	\$4,711	\$4,201	> 500%	384%	-11%
33300 Civic Services	\$0	\$2,879	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern-Jefferson Co Con (4000)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33400 Athletic Coaches	\$72,492	\$99,582	\$69,320	\$65,211	-10%	-35%	-6%
43000 Facilities Acquisition and Construction; Professional Services	\$3,500	\$4,845	\$0	\$0	-100%	-100%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$2,090	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$275,789	\$899,527	\$117,956	\$344,576	25%	-62%	192%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$461,567	\$440,067	\$420,067	N/A	-9%	-5%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,664	\$2,121	\$39,245	\$5,835	251%	175%	-85%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,681	\$43,990	\$16,390	\$40,665	47%	-8%	148%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$132,106	\$116,452	\$51,757	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$78,150	\$152,977	\$156,019	\$126,239	62%	-17%	-19%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$14,840	\$0	\$9,237	\$0	-100%	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$38,150	\$0	\$0	\$25,037	-34%	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$21,436	\$8,584	\$1,431	\$0	-100%	-100%	-100%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$132,000	\$118,000	\$140,000	\$140,000	6%	19%	0%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$37,500	\$17,500	\$16,500	N/A	-56%	-6%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$338,553	\$265,257	\$270,261	\$211,783	-37%	-20%	-22%
54250 Common School Fund; Interest	\$0	\$0	\$0	\$52,156	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$1,500	\$1,500	\$1,500	\$1,500	0%	0%	0%
60700 Nonprogramed Charges; Scholarships	\$0	\$1,430	\$0	\$2,691	N/A	88%	N/A
Nonoperational Total	\$1,137,961	\$2,219,168	\$1,335,393	\$1,456,462	28%	-34%	9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$133,744	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$522,838	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$615,058	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,505	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,557,812	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,837,958	\$0	\$0	\$0	N/A	N/A	N/A